





## IMPORTANT INFORMATION

1. To insure prompt service Mail Remittances should be made early.
2. **CHECKS, DRAFTS and MONEY ORDERS** are accepted under the following conditions only:
  - a. The tax collector acts only as the taxpayers collecting agent and assumes no responsibility for the loss of any such items or the proceeds thereof in transit or for losses resulting from the failure of any bank used as a collection agency.
  - b. Credits may be withheld and receipts retained for a period of at least 10 days following the deposit of items by the tax collector for collection.
  - c. Owing to the deferred credit noted above payments affecting escrows should be made in **CASH**, by **MONEY ORDER**, or through the **ESCROW OFFICER**.
3. **10% PENALTY** is added to the first installment (All Personal Property Tax and one-half of Realty Tax) if unpaid on the 5th day of December.
- 5% **PENALTY** is added to all taxes unpaid on the 20th day of April. **50 CENTS** is also added to each tax item unpaid on the last mentioned date.

**DELINQUENTS AFTER JUNE 30, 1931**, must pay additional penalties on redemption as follows:

- 10% during the first year thereafter.
- 20% during the second year thereafter.
- 30% during the third year thereafter.
- 40% during the fourth year thereafter.
- 50% during the fifth and succeeding years.
- Interest at 7% per annum from July 1st must be paid on redemption.

4. **TAXES ARE LEVIED ON BOTH REAL AND PERSONAL PROPERTY** as it exists at 12 o'clock noon on the first Monday in March. Subsequent removal or change of ownership does not relieve the real estate of the personal property tax lien, and the Tax Collector cannot credit payments for real property taxes unless the personal property tax has been paid or is tendered.

5. **TAX BILLS WILL BE PRE-MAILED ONLY TO TAXPAYERS WHO HAVE FILED A STATEMENT WITH THE COUNTY ASSESSOR** between the first Monday in March and the first day in June **EACH YEAR**, of all taxable property, Real and Personal, owned by them, in their possession or under their control at 12 o'clock Noon on the first Monday in March of that year.

Tax bills not received prior to November 15th under the above pre-mailing service, must be obtained at the County Tax Collector's Office in the usual way, and taxpayers should not further delay procuring them.

6. **EX-SOLDIERS, THEIR WIDOWS, ETC.**, residents in California, are entitled to a deduction of \$1,000.00 from the assessed valuation of their property for taxation purposes; provided the total value of all property owned by them, whether taxable or non-taxable, and no matter where located, is less than \$5,000.00; and provided the claim for such deduction is made each year at the time of filing property schedule with the Assessor; otherwise exemption is forfeited.

7. **PROPERTY DESCRIPTIONS.** Property assessments cannot be located on the Assessment Roll by house or street numbers. Taxpayers should give a full legal description of the same as it appears in the deed, certificate of title, or previous County tax bill, preferably the latter.

8. **THE TAX COLLECTOR CANNOT CHANGE ASSESSMENTS.** The Board of Equalization meets the first two weeks in July each year and during this period the taxpayers may inspect their assessments and make application for adjustments, changes, etc.

9. **MUNICIPAL TAXES.** The municipal taxes are payable to the Tax Collectors of incorporated cities, unless tax rates, stamped hereon, indicate that municipal taxes are included herein.

10. **DRAINAGE IMPROVEMENT DISTRICT TAXES** for Drainage Improvement District Nos. 1 and 3, become due and payable at the same time as the general taxes, and become delinquent if unpaid on the first Monday in October of the following year. The penalty for delinquency is 5%. **FIFTY CENTS** additional must also be paid on each parcel delinquent. **TAXES ON DRAINAGE IMPROVEMENT DISTRICT NO. 9**, become due and payable and delinquent on the same dates and subject to the same penalties as the general taxes. These taxes are not included in the regular tax bills. Separate bills must be obtained therefor.

11. For information relative to **SPECIAL ASSESSMENTS FOR MUNICIPAL PUBLIC WORK**, write Street Assessment Department, Los Angeles, or to the city clerk of cities other than Los Angeles.

12. **THE DELINQUENT TAX LIST IS PUBLISHED** on or about the 8th day of June each year in The Los Angeles Daily Journal. Said publication states the date when the delinquent property will be sold to the State for non-payment of taxes (about June 30th) and the amount due.

The above publication will also contain an Addenda list of properties upon which taxes have been delinquent for a period of five years, which will be **SOLD, AT PUBLIC AUCTION**, and the date of such sale (on or about June 30th), unless redeemed prior to said sale.

The amount published as the least amount for which the above mentioned properties may be sold, **IS NOT THE TOTAL AMOUNT** necessary to be paid to redeem such properties from such sale. For such information write to the County Auditor (Mr. H. A. Payne).

W. O. WELCH, County Tax Collector.